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The second volume covers the period from the arrival in New York in 1852 to the darkest period of the Civil War—the spring of 1863. During this time Mr. Schurz mastered the English language and won his way into the front rank in public affairs. He knew most of the great men of the time, and his criticisms of them presented here are always trenchant, independent and judicial. Douglas, Sumner, Chase, Lincoln, Grant, and a host of lesser men are passed in review. The life of the time, campaign incidents, the political issues and personal anecdotes enliven the story of the tense period when the storm of the rebellion was gathering. Interesting digressions treat such subjects as freedom of speech, party allegiance, the Dred Scott Decision, and the necessity of emancipation. The importance of the latter in its bearing on the relation of Europe to the war was first urged upon President Lincoln by Mr. Schurz.

The last volume covers the period from the Gettysburg campaign to Mr. Schurz's death. Only Mr. Schurz's war experience and his work in connection with reconstruction are presented by the author himself. The latter portion of the book, as already noted, is written by others aided by the papers of Mr. Schurz. No recent autobiography so fully deserves the attention of those interested in the development of our national life. The lives of few men furnish so adequate a picture of the times in which they lived.

CHESTER LLOYD JONES.

University of Pennsylvania.

Seligman, E. R. A. *Progressive Taxation in Theory and Practice.* Pp. 334. Price, \$1.25. Princeton, N. J.: American Economic Association, 1908.

The second edition of this work, which originally appeared some fourteen years ago, illustrates no new or startling principle of taxation, nor has the author's viewpoint changed with the added legislation and discussion of the subject. On the contrary, his assumption that the progressive principle is slowly, but surely, obtaining universal favor, finds support in the more recent modifications in the different taxing systems throughout the world. A careful and statistical study has been made of the principal countries as to the funds for revenue and the means employed for raising them—the analysis being confined to those cases where graduation, either progressive or digressive, existed, or where proportionality was the basis. Following this, the whole theory of progression is elaborated from several viewpoints—including the Socialistic, benefit and faculty theories. A classification of authorities upon the subject, relative to their attitude toward the different theories of progression not only brings out more clearly a fair conception of each argument advanced, but also serves to show the increasing investigation and discussion of what is now considered in many ways to be the most logical and equitable basis of taxation.

Of special interest to American readers is the application of the principle of progression to taxation within this country. The general property tax, income, inheritance and corporation taxes receive consideration as

popular sources of revenue for which progression might be used to advantage and in each case the arguments are weighed in the light of existing administrative conditions. Though a prophecy is ventured as to the future scheme of national taxation, based on a clearer understanding of local, state and federal revenues, yet hardly more than a hope is expressed that the progressive tax, though ideal from the standpoint of ability, will in the near future be embodied in the American financial system mainly on account of the difficulties of general and uniform application. In other words, though public opinion tends to favor progression, justice in individual cases still demands proportionality.

C. LINN SEILER.

University of Pennsylvania.

Shaw, Charles S. *The Precinct of Religion in the Culture of Humanity.* Pp. xiii, 279. Price, \$2.00. New York: Macmillan Company, 1908.

With a strong bias for the subject—the Philosophy of Religion—the writer of this slight notice is constrained to utter a protest against the many polysyllabled words, the long disquisitions which seem to lead nowhere, the arguments which fall short of the mark and prove nothing. This is the more to be regretted, as in many parts of the book, notably the latter part, the reasoning is forcible and well sustained, the thought well brought out, the statements clearly put, and instead of a woeful waste of words, the phrases are clean-cut, almost epigrammatic in their terseness.

The author is of the opinion, that though religion is as old as man, as a philosophy it dates no further back than the enlightenment, the aufklärung of the eighteenth century. Much is said of the co-ordination and interdependence of Religion and History. At times, one is almost led to believe that the author is influenced by the Ritschlian theology, as for instance, "Religion is not a mystery to be explained by theology, but is rather a product of the human soul, and such as can be apprehended directly in introspection." But, a few pages further on we read, "Zeal for moralism must not confuse our minds, so that we shall be led to say, religion is simple, ethical activity; nor must a contrary spirit betray us into thinking that religion is mere passivity. Religion is neither energism nor quiescence, but a carefully directed form of doing. . . . Viewed both phenomenally and ideally, religion is related to the conduct of life."

It is to be noted that there is no confusion of ideas, no metaphysical subtlety involved whenever religion is considered as a direct issue in life, or in the culture of humanity.

MARY LLOYD.

Philadelphia.

The Social Application of Religion. Pp. 139. Price, \$1.00. Cincinnati: Jennings & Graham, 1908.

These lectures were delivered by Charles Stelzle, Jane Addams, Charles P. Neill, Graham Taylor and George P. Eckman. The names of the lecturers